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**Amendments to the Claims**

This listing of claims will replace all prior versions and listings of claims in the application.

**Listing of Claims**

1. (Currently amended) An interesterified coconut oil ~~Structured lipids~~ obtained from interesterifying coconut oil with free fatty acids obtained from hydrolysis of triglycerides of a vegetable source, said interesterified coconut oil comprising ~~structured lipids contain~~ at least 45.5 mol % of omega 6 polyunsaturated fatty acids with a minimum lauric acid content of 17 mol % .
2. (Currently amended) The interesterified coconut oil ~~structured lipids~~ of claim 1, wherein the lauric acid produces quick energy for critically ill patients.
3. (Currently amended) The interesterified coconut oil ~~structured lipids~~ of claim 1, wherein the interesterified coconut oil is ~~structured lipids are~~ nutritionally beneficial in being hypocholesterolemic and hypotriglyceridemic.
4. (Currently amended) The interesterified coconut oil ~~structured lipids~~ of claim 1, wherein the interesterified coconut oil ~~structured lipids~~ reduces the total cholesterol level in serum by 10% and the total cholesterol level in liver by 36% .
5. (Currently amended) The interesterified coconut oil ~~structured lipids~~ of claim 1, wherein the recovery of the interesterified coconut oil ~~structured lipids~~ from the reaction mixture after the interesterification reaction is in the range of 88-92%.

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6. (Currently amended) The interesterified coconut oil structured lipids of claim 1, wherein the interesterified coconut oil structured lipids comprises n-6 PUFA to modulate eicosanoid production in immune compromised patients.

7. (Currently amended) The interesterified coconut oil structured lipids of claim 1, wherein the interesterified coconut oil structured lipids have a melting point of 12-15°C that remains as a liquid without phase separation.

8. (Currently amended) The interesterified coconut oil structured lipids of claim 1, wherein the interesterified coconut oil structured lipids have safflower oil fatty acids and triacylglycerols of coconut oil .

9. (Currently amended) The interesterified coconut oil structured lipids of claim 1, wherein the n-6 PUFA levels are 1.8% in the unmodified coconut oil and 45.5% in the interesterified coconut oil structured lipids.

10. (Canceled)

11. (Withdrawn) A process for production of cholesterol lowering structured lipids from cod liver oil rich in omega 6 polyunsaturated fatty acids (omega 6 PUFA), said process comprising;

- (a) hydrolyzing triglycerides of vegetable oil source by known method to obtain free fatty acids rich in omega 6 PUFA;
- (b) interesterifying coconut oil with the free fatty acids obtained from step (a) at a preferable molar ratio of 1:3 molar ratio;
- (c) incubating with immobilized sn-1-3 lipase at a temperature range of 37-55°C for a period of 6-48 hours using a solvent for enzymatic acidolysis

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thereby incorporating the required acyl groups into specific positions of the triacylglycerols;

- (d) separating the reaction products using adsorption chromatography using solvents selected from ethers, hexane and optionally with 1 part of acetic acid to obtain the structured lipids; and
- (e) recovering the structured lipids by scaling up in the range of 88-92%.

12. (Withdrawn) A process as claimed in claim 11, wherein the triglycerides are selected from a natural sources namely coconut oil.

13. (Withdrawn) A process as claimed in claim 11, wherein the fatty acids are selected from a vegetable source of safflower oil.

14. (Withdrawn) A process as claimed in claim 11, wherein the ethers are selected from group comprising petroleum ether, diethyl ether.

15. (Withdrawn) A process as claimed in claim 11, the solvent is selected from petroleum ether, dioxane isooctane, n-hexane, toluene.

16. (Withdrawn) A process as claimed in claim 11, wherein the ratio of ethers:hexane used is the range of 85:5 to 95:5.

17. (Withdrawn) A process as claimed in claim 11, wherein the interesterification is carried out using lipase enzyme at 5-10%w/w) of the substrates.

18. (Withdrawn) A process as claimed in claim 11, wherein the immobilized lipase is obtained using *Rhizomucor meihei*.

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19. (Withdrawn) A process as claimed in claim 11, wherein an immobilized lipase obtained from *Rhizomucor meihei* can be used up to 25 cycles without loss of activity, thus ensuring economic viability.